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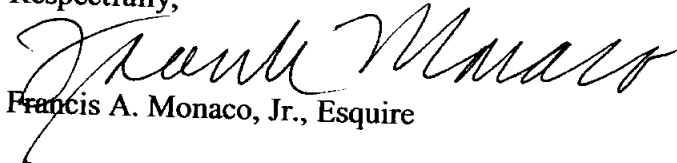
The Honorable Joseph J. Farnan
United States District Court
844 King Street
Wilmington, DE 19801

**Re: Official Committee of Unsecured Creditors of DVI, Inc., et al. v.
US Bank National Association, et al. – C.A. No. 04-0164 (JJF)**

Dear Judge Farnan:

In response to Your Honor's order requiring a status report on the above-referenced appeal on or before August 4, 2005, please find enclosed a Stipulation of Dismissal of Appeal. Because a plan of liquidation has been confirmed and a liquidating trust has been established to wind down the estate, counsel for the Debtors no longer represent the estate and therefore have no authority to sign the Stipulation of Dismissal. In addition, only the signatures of the parties to the appeal are required under Bankruptcy Rule 8001(c)(2) and the estate (notwithstanding its state of existence) does not appear to be a party to the appeal. Hopefully this answers any concerns the Court may have and we would request the Court approve the Stipulation of Dismissal.

Respectfully,


Francis A. Monaco, Jr., Esquire

FAM/hes

cc: Michael Venditto, Esq.
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